



# MISSOURI **WORKS**

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## **Report to the General Assembly**

Fiscal Year 2024

July 1, 2023 - December 31, 2023



Missouri Department of  
**Economic Development**

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# MISSOURI WORKS

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## Expanding Business and Creating Jobs

The Missouri Works Program was created to facilitate the creation and retention of high quality jobs by targeted business projects. It went into effect on August 28, 2013. The Program includes nine categories: Zone, Rural, Statewide, Mega 120, Mega 140, Retention Works, Deal Closing Fund, Retention Works-Auto Manufacturing, and Qualified Military Projects. The benefits may include the retaining of state withholding taxes and/or state tax credits. There are both “statutory” and “discretionary” components to the program (see: [Missouri Works Summary](#)).

Missouri Works is a “performance-based” incentive, such that the benefits are not provided until the actual new or retained payroll is documented at the end of each year of the company’s benefit period. In addition, each company that participates in the program must execute an agreement with Missouri Department of Economic Development (DED) to ensure compliance, record keeping, and minimum job creation/retention, and in certain instances, minimum new capital investment.

Pursuant to section 620.2020.15. RSMo, DED is required to report on the following each quarter to the General Assembly:

1. A list of all approved and disapproved applicants for each tax credit (see: [Missouri Works Report for Legislators Total Authorized](#));
2. A list of the aggregate amount of new or retained jobs that are directly attributable to the tax credits authorized (see: [Missouri Works Report for Legislators Total Authorized](#));
3. A statement of the aggregate amount of new capital investment directly attributable to the tax credits authorized (see: [Missouri Works Report for Legislators Total Authorized](#));
4. Documentation of the estimated net state fiscal benefit for each authorized project and, to the extent available, the actual benefit realized upon completion of such project or activity. The Net General Revenue Benefit Ratio is reported as the ratio for the project as a whole, with all incentives included (see: [Missouri Works Report for Legislators Total Authorized](#) and [Missouri Works Report for Legislators Total Closed](#)); and
5. The Department’s response time for each request for a proposed benefit award under this program (see: [Proposal Assignment Tracking](#)).

# Missouri Works Summary July 1, 2023-December 31, 2023

| Program Type                                       | Minimum Job Number | Minimum Investment   | Minimum Average Wage        | Benefit Type                         | Statutory Benefit Calculation   | Discretionary Benefit Calculation   | Other notes  |
|--|--------------------|--|-----------------------------|--------------------------------------|---|---|--|
| Zone Works   | 2                  | \$100,000 within 2 years of approval                         | 80% of County Average Wage  | Statutory                            | Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for existing MO business).   | None  | Project Facility must be located in an Enhanced Enterprise Zone.   |
| Rural Works  | 2                  | \$100,000 within 2 years of approval                         | 90% of County Average Wage  | Statutory                            | Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for an existing MO business).  | None  | Project facility must be in a “rural” county, which excludes Cape Girardeau, Cass, Christian, Cole, Franklin, Jasper, Jefferson and Platte Counties. |
| Statewide Works                                    | 10                 | None   | 90% of County Average Wage  | Statutory & Discretionary Components | Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for an existing MO business).  | An additional benefit of up to 6% of new payroll each year for 5 years (6 years for an existing MO business) in refundable tax credits not to exceed 9% of new payroll. |  |
| Mega 120 Works                                     | 100                | None   | 120% of County Average Wage | Statutory & Discretionary Components | 6% of new payroll each year for 5 years (6 years for an existing MO business) in a combination of retained withholdings taxes and refundable tax credits. | An additional benefit of up to 3% of new payroll each year for 5 years (6 years for an existing MO Business) in refundable tax credits not to exceed 9% of new payroll. |  |
| Mega 140 Works                                     | 100                | None   | 140% of County Average Wage | Statutory & Discretionary Components | 7% of new payroll each year for 5 years (6 years for an existing MO business) in a combination of retained withholdings taxes and refundable tax credits. | An additional benefit of up to 2% of new payroll each year for 5 years (6 years for an existing MO Business) in refundable tax credits not to exceed 9% of new payroll) |  |
| Retention Works                                    | 50 retained        | 50% or more of the incentive total                           | 90% of County Average Wage  | Discretionary                        | None  | Retain up to 100% of state withholding tax for the retained jobs for up to 10 years.  | Company must be at risk for relocation out of state.   |
| Deal Closing Fund                                  | 10                 | None   | 100% of County Average Wage | Discretionary                        | None  | Tax Credits based on the analysis of investment, jobs, wages, etc., and outlined in the proposal. Tax Credits must be issued within 1 year.                             |  |
| Retention Works—Auto Manufacturing (Discretionary) | N/A                | \$500,000,000 within 3 years of NOI Approval                 | N/A                         | Discretionary                        | None  | Tax credits based on the analysis of investment, jobs, wages, etc., and outlined in the proposal.   |  |
| Qualified Military Projects                        | 10                 | Real or Personal Property Amount as outlined in the proposal | 90% of County Average Wage  | Discretionary                        | None  | Tax Credits equal to estimated withholding taxes for a term no longer than 15 years, and must have been proposed.   | Requires an MOU between the Industrial Development Authority and the U.S. Department of Defense.   |

**Total Credits Authorized from July 1, 2023-December 31, 2023**

| Company Name/Requestor Program     | Mo Works Project Type | Retained Jobs | Authorized Tax Credits | Authorized Withholding Amount | Projected Jobs | Anticipated Investment  | Net General Revenue Benefit Ratio | Value-Added/GSP in \$ |
|------------------------------------|-----------------------|---------------|------------------------|-------------------------------|----------------|-------------------------|-----------------------------------|-----------------------|
| Missouri Works - Mega 140 Works    |                       |               |                        |                               |                |                         |                                   |                       |
| EASTERN AIRLINES, LLC              | Statutory             |               | \$5,917,614.00         | \$0.00                        | 165            | \$4,717,480.00          |                                   |                       |
| <b>Total 140 Works</b>             |                       |               | <b>\$5,917,614.00</b>  | <b>\$0.00</b>                 | <b>165</b>     | <b>\$4,717,480.00</b>   | <b>Avg: 0.00</b>                  |                       |
| Missouri Works - Rural Works       |                       |               |                        |                               |                |                         |                                   |                       |
| BULK TANK, INC.                    | Statutory             |               | \$0.00                 | \$63,946.00                   | 9              | \$600,000.00            |                                   |                       |
| LIGHTNING RENEWABLES LLC           | Statutory             |               | \$0.00                 | \$22,302.00                   | 3              | \$1,522,674.00          |                                   |                       |
| <b>Total Rural Works</b>           |                       |               | <b>\$0.00</b>          | <b>\$86,248.00</b>            | <b>12</b>      | <b>\$2,122,674.00</b>   | <b>Avg: 0.00</b>                  |                       |
| Missouri Works - Statewide Works   |                       |               |                        |                               |                |                         |                                   |                       |
| ADVANTAGE SALES & MARKETING LLC    | Statutory             |               | \$0.00                 | \$439,546.00                  | 14             | \$970,000.00            |                                   |                       |
| AURORA ORGANIC DAIRY HOLDINGS, LLC | Discretionary         |               | \$390,869.00           | \$317,518.00                  | 48             | \$110,000,000.00        | 2.79                              | \$102.02              |
| BOYD METALS OF JOPLIN, INC.        | Statutory             |               | \$0.00                 | \$106,860.00                  | 12             | \$9,045,028.00          |                                   |                       |
| CEDGE, INC.                        | Statutory             |               | \$0.00                 | \$1,044,017.00                | 90             | \$8,910,000.00          |                                   |                       |
| FAITH GROUP, L.L.C.                | Statutory             |               | \$0.00                 | \$332,243.00                  | 20             | \$1,000,000.00          |                                   |                       |
| GENEOSCOPY, INC.                   | Statutory             |               | \$0.00                 | \$1,200,919.00                | 113            | \$150,000.00            |                                   |                       |
| HAVEN RECOVERY HOMES, LLC          | Statutory             |               | \$0.00                 | \$92,189.00                   | 10             | \$2,625,000.00          |                                   |                       |
| MASTER'S TRANSPORTATION, QOZB, LLC | Statutory             |               | \$0.00                 | \$2,812,393.00                | 355            | \$52,200,000.00         |                                   |                       |
| MODINE MANUFACTURING               | Statutory             |               | \$0.00                 | \$406,062.00                  | 35             | \$2,464,000.00          |                                   |                       |
| OTR GARAGE LLC                     | Statutory             |               | \$0.00                 | \$895,740.00                  | 100            | \$5,150,000.00          |                                   |                       |
| PARRISH & SONS CONSTRUCTION, LLC   | Statutory             |               | \$0.00                 | \$357,785.00                  | 30             | \$3,438,831.00          |                                   |                       |
| PERFORMANCE FOOD GROUP, INC.       | Statutory             |               | \$0.00                 | \$767,624.00                  | 112            | \$103,465,000.00        |                                   |                       |
| REFRESCO BEVERAGES US, INC.        | Discretionary         |               | \$69,302.00            | \$265,081.00                  | 30             | \$22,000,000.00         | 2.35                              | \$332.37              |
| REINHART FOODSERVICE, LLC          | Statutory             |               | \$0.00                 | \$382,149.00                  | 44             | \$22,027,379.00         |                                   |                       |
| SERVICETITAN, INC. FKA ASPIRE, LLC | Discretionary         |               | \$363,552.00           | \$831,321.00                  | 68             | \$6,170,000.00          | 3.19                              | \$211.55              |
| SPARK CHANGE, LLC                  | Statutory             |               | \$0.00                 | \$904,858.00                  | 75             | \$312,000.00            |                                   |                       |
| SPECIALTY RISK MANAGEMENT, LLC     | Statutory             |               | \$0.00                 | \$1,243,566.00                | 201            |                         |                                   |                       |
| TAB USA, LLC                       | Discretionary         |               | \$118,343.00           | \$377,515.00                  | 50             | \$10,708,000.00         | 4.17                              | \$241.71              |
| URBN SR LLC                        | Discretionary         |               | \$8,460,298.00         | \$0.00                        | 750            | \$60,000,000.00         | 2.65                              | \$229.19              |
| <b>Total Statewide Works</b>       |                       |               | <b>\$9,402,364.00</b>  | <b>\$12,777,386.00</b>        | <b>2,157</b>   | <b>\$420,635,238.00</b> | <b>Avg: 3.03</b>                  | <b>\$1,116.84</b>     |

**Total Credits Authorized from July 1, 2023-December 31, 2023 (continued)**

| Company Name/Requestor Program                     | Mo Works Project Type | Retained Jobs | Authorized Tax Credits | Authorized Withholding Amount | Projected Jobs | Anticipated Investment  | Net General Revenue Benefit Ratio | Value-Added/GSP in \$ |
|--|-----------------------|---------------|------------------------|-------------------------------|----------------|-------------------------|-----------------------------------|-----------------------|
| Missouri Works - Zone Works                        |                       |               |                        |                               |                |                         |                                   |                       |
| BALMORAL ASSOCIATES LLC DBA DATOTEL                | Statutory             |               | \$0.00                 | \$41,376.00                   | 4              | \$100,000.00            |                                   |                       |
| CAL-MAINE FOODS INC.                               | Statutory             |               | \$0.00                 | \$521,186.00                  | 96             | \$13,000,000.00         |                                   |                       |
| CATHCART REPAIR FACILITIES, LLC                    | Statutory             |               | \$0.00                 | \$164,126.00                  | 20             | \$9,000,000.00          |                                   |                       |
| DIT-MCO INTERNATIONAL, LLC                         | Statutory             |               | \$0.00                 | \$198,065.00                  | 23             | \$1,900,000.00          |                                   |                       |
| DONALDSON COMPANY, INC.                            | Statutory             |               | \$0.00                 | \$148,859.00                  | 35             | \$6,490,000.00          |                                   |                       |
| GF SAINT MARY, LLC                                 | Statutory             |               | \$0.00                 | \$31,345.00                   | 3              | \$100,000.00            |                                   |                       |
| MARTINREA RIVERSIDE, LLC                           | Statutory             |               | \$0.00                 | \$47,722.00                   | 18             | \$20,978,000.00         |                                   |                       |
| MCKESSON MEDICAL-SURGICAL INC.                     | Statutory             |               | \$0.00                 | \$256,852.00                  | 35             | \$101,800,000.00        |                                   |                       |
| MOORE FANS, LLC                                    | Statutory             |               | \$0.00                 | \$73,508.00                   | 16             | \$5,000,000.00          |                                   |                       |
| PRECIOUS MOMENTS COMPANY, INC.                     | Statutory             |               | \$0.00                 | \$158,665.00                  | 18             | \$1,405,000.00          |                                   |                       |
| SPX COOLING TECH, LLC                              | Statutory             |               | \$0.00                 | \$568,001.00                  | 63             | \$3,750,000.00          |                                   |                       |
| THE GLAM ROOM LLC                                  | Statutory             |               | \$0.00                 | \$257,311.00                  | 24             | \$100,000.00            |                                   |                       |
| TRIUMPH FOODS, LLC                                 | Statutory             |               | \$0.00                 | \$901,832.00                  | 88             | \$152,060.00            |                                   |                       |
| <b>Total Zone Works</b>                            |                       |               | <b>\$0.00</b>          | <b>\$3,368,848.00</b>         | <b>443</b>     | <b>\$163,775,060.00</b> | <b>Avg: 0.00</b>                  |                       |
| <b>Total Ending July 1, 2023-December 31, 2023</b> |                       |               | <b>\$15,319,978.00</b> | <b>\$16,232,482.00</b>        | <b>2,777</b>   | <b>\$591,250,452.00</b> | <b>Avg: 3.03</b>                  | <b>\$1,116.84</b>     |

**Total Denied from July 1, 2023-December 31, 2023**

| Company Name/<br>Requestor Program | Mo Works<br>Project Type | Retained<br>Jobs | Authorized Tax<br>Credits | Authorized<br>Withholding Amount | Projected<br>Jobs | Anticipated<br>Investment | Net General<br>Revenue<br>Benefit Ratio | Value-<br>Added/GSP<br>in \$ |
|------------------------------------|--------------------------|------------------|---------------------------|----------------------------------|-------------------|---------------------------|---|------------------------------|
| Avg:                               |                          |                  |                           |                                  |                   |                           |   |                              |

**Total Closed from July 1, 2023-December 31, 2023**

| Company Name/<br>Requestor Program   | Mo Works<br>Project Type | Retained Jobs |        | Total Benefits Authorized |                 | New Jobs  |        | Investment      |                 | Projected Net<br>General<br>Revenue<br>Benefit<br>Ratio | Projected Value-<br>Added/GSP in \$ |
|--|--------------------------|---------------|--------|---------------------------|-----------------|-----------|--------|-----------------|-----------------|---|-------------------------------------|
|  |                          | Projected     | Actual | Projected                 | Actual          | Projected | Actual | Projected       | Actual          |   |                                     |
| Missouri Works - Mega 120 Works  |                          |               |        |                           |                 |           |        |                 |                 |   |                                     |
| ALERE, INC   | Statutory                |               |        | \$5,111,391.00            | \$7,334,233.25  | 286       | 361    | \$6,850,000.00  |                 |   |                                     |
| LITTLER<br>MENDELSON, P.C.   | Discretionary            |               |        | \$8,895,035.00            | \$6,976,804.44  | 275       | 304    | \$13,618,000.00 |                 | 1.22  | \$28.30                             |
| Total 120 Works  |                          |               |        | \$14,006,426.00           | \$14,311,037.69 | 561       | 665    | \$20,468,000.00 |                 | 1.22  |                                     |
| Missouri Works - Mega 140 Works  |                          |               |        |                           |                 |           |        |                 |                 |   |                                     |
| CBIZ OPERATIONS,<br>INC  | Statutory                |               |        | \$20,536,668.00           | \$22,042,702.11 | 391       | 489    | \$15,660,000.00 | \$27,300,354.00 |   |                                     |
| WORLD WIDE<br>TECHNOLOGY<br>HOLDING CO., LLC<br>FKA WORLD WIDE<br>TECHNOLOGY | Statutory                |               |        | \$13,265,350.00           | \$15,405,406.88 | 125       | 346    | \$50,000,000.00 |                 | 0   |                                     |
| Total 140 Works  |                          |               |        | \$33,802,018.00           | \$37,448,108.99 | 516       | 835    | \$65,660,000.00 | \$27,300,354.00 | 0   |                                     |
| Missouri Works - Retention Works   |                          |               |        |                           |                 |           |        |                 |                 |   |                                     |
| SCHNUCK<br>MARKETS, INC.   | Discretionary            | 170           | 170    | \$2,463,699.00            | \$1,980,464.63  |           |        | \$60,000,000.00 |                 | 2.42  | \$13.69                             |
| Total Retention Works  |                          |               | 170    | \$2,463,699.00            | \$1,980,464.63  | 0         |        | \$60,000,000.00 |                 | 2.42  |                                     |

**Total Closed from July 1, 2023-December 31, 2023 (continued)**

| Company Name/<br>Requestor Program         | Mo Works<br>Project Type | Retained Jobs |        | Total Benefits Authorized |                  | New Jobs  |        | Investment       |                  | Projected<br>Net<br>General<br>Revenue<br>Benefit<br>Ratio | Projected Value-<br>Added/GSP in \$ |
|--|--------------------------|---------------|--------|---------------------------|------------------|-----------|--------|------------------|------------------|--|-------------------------------------|
|  |                          | Projected     | Actual | Projected                 | Actual           | Projected | Actual | Projected        | Actual           |  |                                     |
| Missouri Works - Statewide Works           |                          |               |        |                           |                  |           |        |                  |                  |  |                                     |
| BLOCK, INC. FKA<br>SQUARE, INC.            | Discretionary            |               |        | \$2,520,158.00            | \$7,558,715.45   | 246       | 984    | \$9,181,767.00   |                  | 12.4   | \$394.77                            |
| CHALLENGE MFG.<br>HOLDINGS, INC.           | Discretionary            |               |        | \$1,470,885.00            | \$2,218,591.33   | 126       | 228    | \$60,000,000.00  |                  | 10.81  | 306.34                              |
| CHALLENGE MFG.<br>HOLDINGS, INC.           | Discretionary            |               |        | \$2,993,961.00            | \$1,343,949.39   | 249       | 353    | \$52,776,701.00  |                  | 6.54   | \$1,342,468,000.00                  |
| CHARTER<br>COMMUNICATIONS,<br>INC.         | Discretionary            |               |        | \$2,976,096.00            | \$28,045,881.50  | 225       | 1427   | \$12,329,000.00  |                  | 17.59  | 622.19                              |
| ENGAGED IN LIFE,<br>LLC                    | Discretionary            |               |        | \$449,572.00              | \$392,242.00     | 40        | 89     | \$11,117,000.00  |                  | 1.24   | 36.57                               |
| JASPER ENGINE<br>EXCHANGE, INC.            | Discretionary            |               |        | \$129,219.00              | \$289,215.91     | 24        | 80     | \$2,500,000.00   |                  | 26.24  | \$3,723,900.00                      |
| MARTINREA<br>RIVERSIDE, LLC                | Discretionary            |               |        | \$2,604,959.00            | \$1,411,757.51   | 278       | 173    | \$45,378,323.00  |                  | 12.68  | 376.89                              |
| METAL CONTAINER<br>CORPORATION             | Discretionary            |               |        | \$1,556,583.00            | \$1,814,201.57   | 73        | 47     | \$150,000,000.00 | \$150,070,000.00 | 4.42   | \$188,629,000.00                    |
| SPRING VENTURE<br>GROUP, LLC               | Discretionary            |               |        | \$7,530,015.00            | \$4,249,946.19   | 681       | 100    | \$26,000,000.00  |                  | 1.37   | \$1,547,241,000.00                  |
| THE LAUNCHCODE<br>FOUNDATION               | Discretionary            |               |        | \$354,600.00              | \$448,113.32     | 20        | 33     | \$2,639,000.00   |                  | 1.04   | \$18,127,000.00                     |
| US FARATHANE, LLC                          | Discretionary            |               |        | \$2,146,927.00            | \$2,098,838.90   | 267       | 219    | \$45,000,000.00  | \$46,627,071.00  | 12.74  | \$1,233,856,000.00                  |
| Total Statewide Works                      |                          |               |        | \$24,732,975.00           | \$49,871,453.07  | 2,229     | 3733   | \$416,921,791.00 | \$196,697,071.00 | 9.734  | \$4,334,045,294.77                  |
| Missouri Works - Zone Works                |                          |               |        |                           |                  |           |        |                  |                  |  |                                     |
| MENARD, INC.                               | Statutory                |               |        | \$537,725.00              | \$537,756.00     | 129       | 111    | \$48,632,337.00  | \$53,556,409.00  | 0  |                                     |
| Total Zone Works                           |                          |               |        | \$537,725.00              | \$537,756.00     | 129       | 111    | \$48,632,337.00  |                  | 0  |                                     |
| Total Ending July 1, 2023-December 31-2023 |                          |               | 170    | \$75,542,843.00           | \$104,148,820.38 | 3,435     | 5344   | \$611,682,128.00 | \$277,553,834.00 | 2.675  | \$4,334,046,678.75                  |



# Proposal Assignment Tracking

July 1, 2023 – December 31, 2023

| Project ID                           | # of Business Days from PIR to RFP | # of Business Days from RFP to Proposal | # of Business Days from PIR to Response |
|--------------------------------------|------------------------------------|---|---|
| <b>QTR 1</b>                         |                                    |   |   |
| 2307001                              | 0                                  | 6                                       | 2                                       |
| 2307005                              | 12                                 | 7                                       | 4                                       |
| 2307007                              | 5                                  | 4                                       | 4                                       |
| 2304007                              | 3                                  | 10                                      | 0                                       |
| 2308003                              | 16                                 | 6                                       | 1                                       |
| 2308008                              | 1                                  | 6                                       | 0                                       |
| 2308006                              | 2                                  | 10                                      | 1                                       |
| 2308006                              | 2                                  | 10                                      | 1                                       |
| 2309002                              | 7                                  | 7                                       | 1                                       |
| 2309005                              | 2                                  | 6                                       | 0                                       |
| 2309007                              | 2                                  | 4                                       | 1                                       |
| 2309007                              | 2                                  | 4                                       | 1                                       |
| 2309008                              | 0                                  | 13                                      | 14                                      |
| 2303004                              | 4                                  | 3                                       | 1                                       |
| 2309009                              | 3                                  | 5                                       | 2                                       |
| <b>Average Response Time in Days</b> |                                    |   | <b>2.20</b>                             |
| <b>QTR 2</b>                         |                                    |   |   |
| 2307006                              | 0                                  | 4                                       | 0                                       |
| 2309009                              | 0                                  | 6                                       | 4                                       |
| 2310006                              | 1                                  | 0                                       | 0                                       |
| 2310007                              | 3                                  | 5                                       | 0                                       |
| 2310008                              | 4                                  | 0                                       | 0                                       |
| 2310009                              | 3                                  | 6                                       | 0                                       |
| 2310009                              | 3                                  | 6                                       | 0                                       |
| 2310010                              | 15                                 | 3                                       | 4                                       |
| 2310012                              | 15                                 | 3                                       | 4                                       |
| 2310013                              | 3                                  | 3                                       | 0                                       |
| 2311006                              | 5                                  | 1                                       | 0                                       |
| 2312001                              | 10                                 | 0                                       | 0                                       |
| 2312004                              | 2                                  | 0                                       | 0                                       |
| <b>Average Response Time in Days</b> |                                    |   | <b>0.92</b>                             |